

CERTIFICATE

TO THE CLERK OF Bourbon COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Fort Scott Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015-2016; and (3) the Amount(s) of 2015 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:			2015-2016 ADOPTED BUDGET		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2015 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4,5	8,187,116	2,804,355	29.326
Postsecondary Technical Education		6,7	3,011,786	XXXXXXXXXX	
Adult Education	71-617	8,9	19,000	XXXXXXXXXX	
Adult Supplementary Education	72-4525	N/A	0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	N/A	0	XXXXXXXXXX	
Truck Driver Training Course	71-1509	10,11	886,176	XXXXXXXXXX	
Auxiliary Enterprise		12	1,737,000	XXXXXXXXXX	
Total Current Funds Unrestricted			13,841,078	2,804,355	
Plant Funds					
Capital Outlay	71-501	13,14	0	0	
Bond and Interest	10-113	N/A	0	0	
Special Assessment		N/A	0	0	
No Fund Warrants		N/A	0	0	
Revenue Bonds	10-113	N/A	0	XXXXXXXXXX	
Total Plant Funds			0	0	29.326
TOTAL - ALL FUNDS			13,841,078		
Publication					
Final Assessed Valuation		95629437			
Municipal Accounting Use Only					
Received _____					
Reviewed by _____					
Follow-up: Yes _____ No _____					

Attest: 10/14, 2015

Hendry Mason
County Clerk

Julie Eichenberger
Assisted by: Julie Eichenberger

Dean of Finance and Operations

John Kerr

John Kerr
Acting Board of Trustees, Chairman

STATEMENT OF INDEBTEDNESS

Page No. 2

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

[illegible]

*Used arbitrage yield on the bonds.

Adopted Budget

Budget Form CC-B

2015-2016

CURRENT FUNDS UNRESTRICTED GENERAL FUND	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	1	1,152,747	1,467,110	1,404,742
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
ADJUSTED UNENCUMBERED CASH BALANCE, JULY 1	3	1,152,747	1,467,110	1,404,742
REVENUES				
Student Sources:				
Tuition	4	1,454,383	1,418,713	1,390,338
Fees	5	1,037,502	970,944	941,386
Total Student Income	9	2,491,884	2,389,657	2,331,724
Federal Sources:				
Federal Grants	10	4,945	0	
Other Federal Income	11			
Total Federal Income	19	4,945	0	0
State Sources:				
State Operating Grant portion for operations (Form 108)	20	1,950,210	1,894,718	1,933,386
LAVTR	21			0
State Grants and Contracts	22		16,487	16,824
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,950,210	1,911,205	1,950,210
Local Sources:				
Prior Year Ad Valorem Property Tax	30	212,024	77,447	82,535
Current Year Ad Valorem Property Tax	31	2,448,557	2,462,950	xxxxxxxxxx
Motor Vehicle Tax	32	364,729	322,516	391,029
Recreational Vehicle Tax	33		3,337	1,955
Delinquent Tax	34	132,728	175,654	67,045
In Lieu of Tax -IRB	35	2,308		0
Other Local Income	36			(16,940)
Total Local Income	39	3,160,347	3,041,904	525,623
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	272,650	276,574	300,000
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxxx
Total Other Income	49	272,650	276,574	300,000
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	7,880,037	7,619,340	5,107,557
TOTAL RESOURCES AVAILABLE (3 + 60)	62	9,032,783	9,086,450	6,512,299

* Must comply with K.S.A. 79-2958.

**Optional - if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED GENERAL FUND	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	9,032,783	9,086,450	6,512,299
EXPENDITURES				
Education and General:				
Instruction	63	2,072,491	2,214,986	2,208,200
Research	64			
Public Service	65	4,991	5,154	6,709
Academic Support	66	223,255	276,870	265,790
Student Services	67	2,001,958	2,107,311	2,083,439
Institutional Support	68	1,749,244	1,686,278	1,766,800
Operation and Maintenance	69	1,308,241	1,742,322	1,503,437
Scholarships	70	24,809	18,789	33,985
TOTAL EXPENDITURES	79	7,384,989	8,051,708	7,868,360
TRANSFERS				
Transfer to Vocational	81	180,684		300,000
Non-mandatory Transfers	82		(370,000)	18,756
Mandatory Transfers	83			
TOTAL TRANSFERS	89	180,684	(370,000)	318,756
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	7,565,673	7,681,708	8,187,116
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	91	1,467,110	1,404,742	xxxxxxx
TAX COMPUTATION				
Unencumbered Cash Balance (3)	94			1,404,742
Tax in Process (30)	95			82,535
Total Resources less tax-in-process (60 - 30)	96			5,025,022
6 Month Resources (50% of 96)*	97			2,613,011
TOTAL RESOURCES (94 thru 97)	98			9,125,310
Total Expenditures & Transfers (90)	99			8,187,116
6 Month Expenditures (50% of 99)*	100			3,602,331
Total 18 Month Expenditures (99 + 100)	101			11,789,447
Tax Required Prior to Operating Grant (101- 98)	102			2,664,137
Operating Grant Tax Relief Portion (Form 108, line 2)	103			0
Tax Required (102 - 103)	104			2,664,137
Delinquent Tax Estimate	105	5.0%		140,218
Taxes Levied (104 + 105)	106			2,804,355

* 50% is the recommended amount for the 6 month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Adopted Budget

Budget Form CC-C 2015-2016

CURRENT FUNDS UNRESTRICTED POSTSECONDARY TECHNICAL EDUCATION	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1 (Note 1)	1	2,873	0	28,509
Transfer to General Fund (Note 2)	2	XXXXXXXXXX	XXXXXXXXXX	
ADJUSTED UNENCUMBERED CASH BALANCE, JULY 1	3	2,873	0	28,509
REVENUES				
Student Sources:				
Tuition	4	841,148	767,771	752,416
Fees	5	326,941	311,601	343,675
	9	1,168,089	1,079,372	1,096,091
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Operating Grant portion for operations (Form 108)	20	1,508,091	1,477,929	1,508,091
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24	318,782	473,482	315,000
Total State Income	29	1,826,873	1,951,411	1,823,091
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36	0		
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	104,514	83,396	250,000
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44			
Total Other Income	49	104,514	83,396	335,000
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	3,099,476	3,114,179	3,254,182
TOTAL RESOURCES AVAILABLE (3 + 60)	62	3,102,349	3,114,179	3,282,691

**Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED POSTSECONDARY TECHNICAL EDUCATION	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	3,102,349	3,114,179	3,282,691
EXPENDITURES				
Education and General:				
Instruction	63	2,975,144	2,535,355	2,711,786
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	2,975,144	2,535,355	2,711,786
TRANSFERS				
Non-mandatory Transfers to Trking & General	82	127,205	550,315	300,000
Mandatory Transfers	83			
TOTAL TRANSFERS	89	127,205	550,315	300,000
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	3,102,349	3,085,670	3,011,786
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	28,509	270,905

Adopted Budget

CURRENT FUNDS UNRESTRICTED ADULT EDUCATION	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3	1	(0)	(0)
REVENUES				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			19,000
Total Local Income	39	0	0	19,000
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	0	0	19,000
TOTAL RESOURCES AVAILABLE (3 + 60)	62	1	(0)	19,000

**Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED ADULT EDUCATION	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	1	0	19,000
EXPENDITURES				
Education and General:				
Instruction	63	18,560	18,317	19,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	18,560	18,317	19,000
TRANSFERS				
Non-mandatory Transfers	82	-18,560	-18,317	
Mandatory Transfers	83			
TOTAL TRANSFERS	89	-18,560	-18,317	0
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	1	0	19,000
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	0
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			19,000
6 Month Resources (50% of 96)	97			9,500
TOTAL RESOURCES (94 thru 97)	98			28,500
Total Expenditures & Transfers (90)	99			19,000
6 Month Expenditures (50% of 99)*	100			9,500
Total 18 Month Expenditures (99 + 100)	101			28,500
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0000%		0
Taxes Levied (102 + 103)	104			0

*Recommended

CURRENT FUNDS UNRESTRICTED TRUCK DRIVER TRAINING COURSE FUND	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3	0	0	1
REVENUES				
Student Sources:				
Tuition	4	111,421	92,537	132,661
Fees	5	161,978	138,741	196,705
Total Student Income	9	273,399	231,278	329,366
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Truck Driver Training Course	25	70,210	32,725	45,745
Total State Income	29	70,210	32,725	45,745
Local Sources:				
Other Local Income	36			428,723
Total Local Income	39	0	0	428,723
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	52,930	57,310	82,341
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44	289,329		
Total Other Income	49	342,259	57,310	82,341
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	685,868	321,313	886,175
TOTAL RESOURCES AVAILABLE (3 + 60)	62	685,868	321,313	886,176

Adopted Budget

CURRENT FUNDS UNRESTRICTED TRUCK DRIVER TRAINING COURSE FUND	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	685,868	321,313	886,176
EXPENDITURES				
Education and General:				
Instruction	63	685,869	621,627	886,176
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	685,869	621,627	886,176
TRANSFERS				
Non-mandatory Transfers	81		-300,315	
TOTAL TRANSFERS	89			0
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	685,869	321,312	886,176
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	1	0

CURRENT FUNDS UNRESTRICTED AUXILIARY ENTERPRISE FUNDS		Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget					2015-2016 Proposed Budget
					Bookstore Fund-81	Student Cld Fund-82	Dorm Fund-83	Foodservice Fund-84	Fund	
UNENCUMBERED CASH		3								
BALANCE JULY 1			615,176	684,720	4,136	172,167	402,995	78,669		657,967
REVENUES										
Student Sources		9	601,201	608,301		125,000	675,000			800,000
Federal Sources		15								0
Gifts and Grants		50								0
Sales		53	537,331	549,211	10,000			650,000		660,000
Other Income		52	27,995	21,661				2,000		2,000
Cancel of Pr Yr Enc		51			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL REVENUES		54	1,166,527	1,179,173	10,000	125,000	675,000	652,000	0	1,462,000
EXPENDITURES										
Salaries & Benefits		69								0
Gen Operating Exp		70	1,096,983	1,085,826			875,000	652,000		1,527,000
Supplies		71			10,000					10,000
Cost of Goods Sold		72								0
Equipment		73								0
Improvements		74				200,000				200,000
		75								0
		76								0
		77								0
TOTAL EXPENDITURES		78	1,096,983	1,085,826	10,000	200,000	875,000	652,000	0	1,737,000
TRANSFERS										
Mandatory Transfers		80								0
Non-mandatory Transfers		81		120,000						0
TOTAL TRANSFERS		89	0	120,000	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS (78 + 89)		90	1,096,983	1,205,826	10,000	200,000	875,000	652,000	0	1,737,000
UNENCUMBERED CASH BALANCE										
JUNE 30 (3 + 54 - 90)		92	684,720	658,067	4,136	97,167	202,995	78,669	0	382,967

Adopted Budget

PLANT FUNDS CAPITAL OUTLAY	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3	312,378	51,669	0
REVENUES				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
TOTAL REVENUES (19 + 29 + 39 + 49)	60	0	0	0
TOTAL RESOURCES AVAILABLE (3 + 60)	62	312,378	51,669	0

Adopted Budget

PLANT FUNDS CAPITAL OUTLAY	Line	2013-2014 Audited Actual	2014-2015 Unaudited Actual	2015-2016 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	312,378	51,669	(0)
EXPENDITURES				
Plant Equipment and Facility	71	260,709	51,669	
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
TOTAL EXPENDITURES	79	260,709	51,669	0
TOTAL TRANSFERS	89			
TOTAL EXPENDITURES & TRANSFERS (79+89)	90	260,709	51,669	0
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	51,669	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			0
6 month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			(0)
Total Expenditures & Transfers (90)	99			0
6 Month Expenditures (50% of 99)*	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0%		0
Taxes Levied (102 + 103)	104			0

*Recommended

**NOTICE OF PUBLIC HEARING
2015-2016 BUDGET**

The governing body of Fort Scott Community College, Bourbon County, will meet on August 10, 2015, at 5:30 p.m., at Hedges Administration Building, Heritage Room for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at (insert place) and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2015 Tax to be Levied (as shown below) establish the maximum limits of the 2015-2016 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2013-2014		2014-2015		PROPOSED BUDGET 2015-2016		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2015 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	7,565,673	29.519	7,681,708	29.406	8,187,116	2,804,355	29.326
Postsecondary Tech Ed	3,102,349		3,085,670		3,011,786	XXXXXXXXXX	XXX
Adult Education	1		0		19,000	XXXXXXXXXX	XXX
Adult Supp Education	0	XXX	0	XXX	0	XXXXXXXXXX	XXX
Motorcycle Driver	0	XXX	0	XXX	0	XXXXXXXXXX	XXX
Truck Driver Training	685,869	XXX	321,312	XXX	886,176	XXXXXXXXXX	XXX
Auxiliary Enterprise	1,096,983	XXX	1,205,826	XXX	1,737,000	XXXXXXXXXX	XXX
Plant Funds		XXX		XXX		XXXXXXXXXX	XXX
Capital Outlay	260,709		51,669		0	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	XXX	0	XXX	0	XXXXXXXXXX	XXX
Total All Funds	12,711,584	29.519	12,346,185	29.406	13,841,078	XXXXXXXXXX	29.326
Total Tax Levied	2,681,128		2,682,055		XXXXXXXXXX	2,804,355	
Assessed Valuation	90,827,206		91,208,761		95,626,778		
Outstanding Indebtedness, July 1							
	2013		2014		2015		
G.O. Bonds							
Capital Outlay Bonds							
Revenue Bonds							
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal	8,105,944		7,606,113		7,067,101		
Total	8,105,944		7,606,113		7,067,101		

*Tax Rates are expressed in mills.

Juley McDaniel, Board Clerk

Community College Name: Fort Scott Community College

County: Bourbon

FORM 108

PAGE 1

STATE FUNDING

	General Fund	PTE Fund
1. Total FY 2016 Estimated State Funding (Tiered/Non-Tiered) - calculated by the Kansas Board of Regents - K.S.A. 71-1	\$1,933,386	\$1,508,091
2. Portion of FY 2016 State Funding for tax relief		
3. Portion of FY 2016 State Funding for college operations	\$1,933,386	\$1,508,091

Community College
County Bourbon

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2015-2016

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/15*	\$0		
2. 2014 Actual Taxes Levied*	\$2,682,055		
3. Less: delinquent taxes	<div>5.0%</div> \$134,103	\$0	\$0
4. Less: 2014 Taxes Received*	\$2,465,417		
5. Total Deductions (add Lines 3 + 4)	\$2,599,520	\$0	\$0
6. 2014 taxes receivable (taxes in process of collection 6/30/15) (Line 2 less Line 5)	\$82,535	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-13 to 12-31-14) (Line 3 x 75%)	\$100,577	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$67,045	\$0	\$0

*These amounts are available from the County Treasurer

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS**

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/15*	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*				
3. Less: delinquent taxes	5.0% \$0	\$0	\$0	\$0
4. Less: 2014 Taxes Received*				
5. Total Deductions (add Lines 3 + 4)	\$0	\$0	\$0	\$0
6. 2014 taxes receivable (taxes in process of collection 6/30/15) (Line 2 less Line 5)	\$0	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-13 to 12-31-14) (Line 3 x 75%)	\$0	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0	\$0
*(9) Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/15 to 6/30/16	\$391,029			
*(10) Estimated Recreational Vehicle Property Tax 7/1/15 to 6/30/16	\$1,955			
*(11) Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/15 to 6/30/16	\$0			
*(12) Estimated Local Ad Valorem Tax Reduction Fund 7/1/15 to 6/30/16	\$0			
Actual Delinquency for 2011 Taxes *	7.0%			
Estimated Delinquency Rate used in this budget	5.0%			

* These amounts are available from the County Treasurer

Community College Fort Scott Community College
County Bourbon

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2015 - 2016

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds For New Levies Made in
2014-2015 School Year Until March 2016. For new levies made in 2015-2016 revenues will not be received until March 2017.

	(1) 2014 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Rev. Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$2,682,055	100.00%	\$391,029	\$1,955	\$0	
2. Postsecondary Tech Ed	\$0	0.00%	\$0	\$0	\$0	
3. Adult Education	\$0	0.00%	\$0	\$0	\$0	
4. Employee Benefit	\$0	0.00%	\$0	\$0	\$0	
5. Capital Outlay	\$0	0.00%	\$0	\$0	\$0	
6. Bond and Interest	\$0	0.00%	\$0	\$0	\$0	
7. Special Assessment	\$0	0.00%	\$0	\$0	\$0	
8. No Fund Warrants	\$0	0.00%	\$0	\$0	\$0	
9.		0.00%	\$0	\$0	\$0	
10.		0.00%	\$0	\$0	\$0	
11. TOTAL	\$2,682,055	100.00%	\$391,029	\$1,955	\$0	\$0

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2015-2016.
 (b) Divide each fund's tax levy by total tax dollars levied.
 (c) Should equal 100 percent.
 (d) Take the amount on line 11 times the calculated percentage for each fund from Column 2.
 (e) These figures will come from Form 112 for the period 7/1/15 - 6/30/16.
 (f) The college may place this amount in any or all levy funds.

BUDGET AMENDMENT INSTRUCTIONS

Budget amendments as authorized by K.S.A. 79-2929a are permitted to increase the original budget for "...previously unbudgeted increases in revenue other than ad valorem property taxes."

AMENDMENT PROCEDURES

1. Publish the Notice of Hearing on Amending the 2016 Budget, see form below. Include only those funds being amended. At least ten days must elapse between Steps 1 and 2.
2. Hold the hearing on amending the budget as scheduled in Step 1.
3. File two copies of the following forms with the county clerk:
 - Certificate showing only the amended funds.
 - Individual fund budget for each fund being amended.
 - Proof of publication.

Before amending the budget, be sure it is necessary. Certain revenue is exempt from the budget law. Also, remember that a budget cannot be amended after the year is completed. We recommend that an explanation be included in the heading to inform taxpayers why an amendment is necessary.

**NOTICE OF HEARING ON
AMENDING THE 2016 BUDGET**

The governing body of
Fort Scott Community College
 will meet on the 22nd day of September, 2015 at 5:30 P.M., at
Dick Hedges Administration Building, Heritage Room
 for the purpose of hearing and answering objections of taxpayers relating to the proposed
 amended use of funds.

Detailed budget information is available at
2108 S. Horton, Dick Hedges Administration Bldg.
 and will be available at this hearing.

SUMMARY OF AMENDMENTS

Fund	Adopted Budget 2015-2016			Proposed Amendment 2015-2016 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures and Transfers	Expenditures and Transfers
General Fund	29.326	\$2,804,351	\$8,146,169	\$8,187,116

 Signature and Title

Save these instructions and one set of forms to use in case you need to amend your budget.

FORT SCOTT COMMUNITY COLLEGE
Minutes of the Special Board of Trustees Meeting
September 22, 2015

PRESENT: Bernita Hill (via phone), John Kerr (via phone), Dana McKenney (via phone), Robert Nelson (via phone).

ALSO PRESENT: Alysia Johnston – President (via phone), Juley McDaniel – Board Clerk, Jason Hogue, Julie Eichenberger, Jacob Reichard, Mindy Russell, and Loretta George (Tribune).

The Board unanimously appointed John Kerr, vice-chair, to serve as the acting chair for the meeting in the absence of Chairman John Bartelsmeyer.

John Kerr called the meeting to order at 5:34 pm.

BUDGET

OVERVIEW/BACKGROUND/CONTENT: Julie Eichenberger provided an overview of the budget revision as a result of increased county valuation and answered questions of the Board members.

COMMENTS FROM THE CHAIR: There were no comments from the chair.

COMMENTS FROM THE PUBLIC: There were no comments from the public.

REVIEW AND ADOPTION OF REVISED 2015/2016 YEAR BUDGET: A motion was made by Nelson, seconded by Hill, and carried by unanimous 4-0 vote to approve the revised budget as published.

ADJOURNMENT: There being no further business to come before the Trustees, a motion to adjourn was made at 5:45 p.m. by Hill, seconded by McKenney, and carried by unanimous 4-0 vote.

Chairman


Clerk

CERTIFICATE

TO THE CLERK OF
Bourbon COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Fort Scott Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015-2016; and (3) the Amount(s) of 2015 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:

Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2015 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4,5	8,187,116	2,804,355	29,326
Postsecondary Technical Education		6,7	3,011,786	XXXXXXX	
Adult Education	71-617	8,9	19,000	XXXXXXXXXX	
Adult Supplementary Education	72-4525	N/A	0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	N/A	0	XXXXXXXXXX	
Truck Driver Training Course	71-1509	10,11	886,176	XXXXXXXXXX	
Auxiliary Enterprise		12	1,737,000	XXXXXXXXXX	
Total Current Funds Unrestricted			13,841,078	2,804,355	
Plant Funds					
Capital Outlay	71-501	13,14	0	0	
Bond and Interest	10-113	N/A	0	0	
Special Assessment		N/A	0	0	
No Fund Warrants		N/A	0	0	
Revenue Bonds	10-113	N/A	0	XXXXXXX	
Total Plant Funds			0	0	29,326
TOTAL - ALL FUNDS			13,841,078	0	
Publication					
Final Assessed Valuation					95629437
Municipal Accounting Use Only					
Received					
Reviewed by					
Follow-up: Yes <input type="checkbox"/> No <input type="checkbox"/>					

Attest: 10/14, 2015

[Signature]
County Clerk

Assisted by: Julie Eichenberger
Dean of Finance and Operations

[Signature]

John Kerr
Acting Board of Trustees, Chairman

REVISED BUDGET